



Honorable Linda B. Riegle  
United States Bankruptcy Judge



Entered on Docket  
May 03, 2012

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**UNITED STATES BANKRUPTCY COURT**

**DISTRICT OF NEVADA**

In re:

THE RHODES COMPANIES, LLC, aka  
"Rhodes Homes," et al.,

Reorganized Debtors.

Chapter 11

Case No. BK-S-09-14814-LBR  
(Jointly Administered)

- ☐ Affects all Debtors  
☒ Affects the following Debtors:

Bravo, Inc. 09-14825

**ORDER DISALLOWING AND EXPUNGING CLAIM NO. 7**

The Court, having considered the *Reorganized Debtors' Objection to Claim No. 7 Filed by the Internal Revenue Service Against Debtor Bravo, Inc. Pursuant to Sections 105, 502(b)*

1 *and 505 of the Bankruptcy Code and Bankruptcy Rules 3001, 3003 and 3007* [Docket No. 1377]  
 2 (the “Objection”) filed by the Reorganized Debtors<sup>1</sup> requesting that the Court enter an order  
 3 disallowing claim 7 (as amended from time to time, the “IRS Claim”) in its entirety; the Court  
 4 having jurisdiction to consider the Objection and the relief requested therein pursuant to 28  
 5 U.S.C. §§ 157 and 1334; the relief requested therein being a core proceeding pursuant to 28  
 6 U.S.C. § 157(b); venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409;  
 7 after conducting a hearing on due and proper notice, it being apparent that the relief requested in  
 8 the Objection is in the best interests of the Reorganized Debtors, their estates and creditors; the  
 9 Court, having considered the pleadings, the evidence, and the arguments of counsel, finding that  
 10 the legal and factual bases set forth in the Objection establish just cause for the relief requested  
 11 therein; and the Court, for the reasons stated on the record at the hearing on April 26, 2012,  
 12 having adopted the *Reorganized Debtors’ Proposed Findings of Fact and Conclusions of Law*  
 13 [Docket No. 1685];  
 14

15 IT IS HEREBY ORDERED THAT:

- 16 1. The Objection is SUSTAINED; and
- 17 2. The IRS Claim is hereby disallowed, extinguished, and expunged; and
- 18 3. This Court shall retain jurisdiction to hear and determine all matters arising from
- 19 the implementation of this Order.
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 27 <sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

**SUBMITTED BY:**

**KOLESAR & LEATHAM**

By: 

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**APPROVED BY:**

**KATHRYN KENEALLY**

Assistant Attorney General

By: 

VIRGINIA CRONAN LOWE

Trial Attorney, Tax Division

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**LOCAL RULE 9021 CERTIFICATION**

In accordance with LR 9021, counsel submitting this document certifies that the order accurately reflects the Court's ruling and that:

\_\_\_\_ The court has waived the requirement set forth in LR 9021(b)(1).

\_\_\_\_ No party appeared at the hearing or filed an objection to the motion.

X I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below.

**VIRGINIA CRONAN LOWE - APPROVED**

\_\_\_\_ I certify that this is a case under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

**KOLESAR & LEATHAM**

By 

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